



31 CFR Subtitles A and B

Semiannual Agenda and Regulatory Plan

AGENCY: Department of the Treasury.

ACTION: Semiannual regulatory agenda and annual regulatory plan.

SUMMARY: This notice is given pursuant to the requirements of the Regulatory Flexibility Act and Executive Order (EO) 12866 ("Regulatory Planning and Review"), which require the publication by the Department of a semiannual agenda of regulations. EO 12866 also requires the publication by the Department of a regulatory plan for the upcoming fiscal year. The purpose of the agenda is to provide advance information about pending regulatory activities and encourage public participation in the regulatory process.

FOR FURTHER INFORMATION CONTACT: The Agency contact identified in the item relating to that regulation.

SUPPLEMENTARY INFORMATION: The semiannual regulatory agenda includes regulations that the Department has issued or expects to issue and rules currently in effect that are under departmental or bureau review. For this edition of the regulatory agenda, the most important significant regulatory actions and a Statement of Regulatory Priorities are included in the Regulatory Plan, which appears in both the online Unified Agenda and in part II of the **Federal Register** publication that includes the Unified Agenda.

The complete Unified Agenda will be available online at www.reginfo.gov and www.regulations.gov in a format that offers users an enhanced ability to obtain information from the Agenda database. Because publication in the **Federal Register** is mandated for the regulatory flexibility agenda required by the Regulatory Flexibility Act (5 U.S.C. 602), Treasury's printed agenda entries include only:

(1) Rules that are in the regulatory flexibility agenda, in accordance with the Regulatory Flexibility Act, because they are likely to have a significant economic impact on a substantial number of small entities; and

(2) Rules that have been identified for periodic review under section 610 of the Regulatory Flexibility Act.

Printing of these entries is limited to fields that contain information required by the Regulatory Flexibility Act's Agenda requirements. Additional information on these entries is available in the Unified Agenda published on the Internet. In addition, for fall editions of the Agenda, the entire Regulatory Plan will continue to be printed in the **Federal Register**, as in past years.

The Department has listed in this agenda all regulations and regulatory reviews pending at the time of publication, except for technical, minor, and routine actions. On occasion, a regulatory matter may be inadvertently left off of the agenda or an emergency may arise that requires the Department to initiate a regulatory action not yet on the agenda. There is no legal significance to the omission of an item from this agenda. For most entries, Treasury includes a projected date for the next rulemaking action; however, the date is an estimate and is not a commitment to publish on the projected date. In addition, some agenda entries are marked as "withdrawn" when there has been no publication activity. Withdrawal of a rule from the agenda does not necessarily mean that a rule will not be included in a future agenda but may mean that further consideration is warranted and that the regulatory action is unlikely in the next 12 months.

Public participation in the rulemaking process is the foundation of effective regulations. For this reason, the Department invites comments on all regulatory and deregulatory items included in the agenda and invites input on items that should be included in the semiannual agenda.

Michael Briskin,

Deputy Assistant General Counsel for General Law and Regulation.

Financial Crimes Enforcement Network—Proposed Rule Stage

Sequence Number	Title	Regulation Identifier Number
399	Section 6101. Establishment of National Exam and Supervision Priorities	1506-AB52

400	Real Estate Transaction Reports and Records	1506-AB54
401	Beneficial Ownership Information Access and Safeguards, and Use of FinCEN Identifiers for Entities	1506-AB59
402	Revisions to Customer Due Diligence Requirements for Financial Institutions	1506-AB60

Financial Crimes Enforcement Network—Final Rule Stage

Sequence Number	Title	Regulation Identifier Number
403	Section 6212. Pilot Program on Sharing of Information Related to Suspicious Activity Reports Within a Financial Group	1506-AB51

Financial Crimes Enforcement Network—Long-Term Actions

Sequence Number	Title	Regulation Identifier Number
404	Amendments to the Definition of Broker or Dealer in Securities (Crowd Funding)	1506-AB36
405	Clarification of the Requirement to Collect, Retain, and Transmit Information on Transactions Involving Convertible Virtual Currencies and Digital Assets With Legal Tender Status	1506-AB41
406	Requirements for Certain Transactions Involving Convertible Virtual Currency or Digital Assets	1506-AB47
407	Section 6110. Bank Secrecy Act Application to Dealers in Antiquities and Assessment of Bank Secrecy Act Application to Dealers in Arts	1506-AB50

Financial Crimes Enforcement Network—Completed Actions

Sequence Number	Title	Regulation Identifier Number
408	Beneficial Ownership Information Reporting Requirements	1506-AB49

Customs Revenue Function—Final Rule Stage

Sequence Number	Title	Regulation Identifier Number
409	Enforcement of Copyrights and the Digital Millennium Copyright Act	1515-AE26

Internal Revenue Service—Final Rule Stage

Sequence Number	Title	Regulation Identifier Number
410	Guidance on the Elimination of Interbank Offered Rates	1545-BO91
411	MEPs and the Unified Plan Rule	1545-BO97
412	Information Reporting of Health Insurance Coverage and Other Issues Under Sections 6055 and 6056	1545-BQ11

Internal Revenue Service—Completed Actions

Sequence Number	Title	Regulation Identifier Number
413	Section 42 Low-Income Housing Credit Average Income Test Regulations	1545-BO92
414	Requirements Related to Surprise Billing, Part 1	1545-BQ01
415	Requirements Related to Surprise Billing, Part 2	1545-BQ02

416	Requirements Related to Surprise Billing, Part 1 (Temporary Regulation)	1545-BQ04
417	Requirements Related to Surprise Billing, Part 2 (Temporary Regulation)	1545-BQ05

Department of the Treasury (TREAS)	Proposed Rule Stage
Financial Crimes Enforcement Network (FINCEN)	

399. SECTION 6101. ESTABLISHMENT OF NATIONAL EXAM AND SUPERVISION PRIORITIES

[1506-AB52]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Notice of Proposed Rulemaking (NPRM) as part of the establishment of national exam and supervision priorities. The proposed rule implements Section 6101(b) of the Anti-Money Laundering Act of 2020 (AML Act), enacted into law as part of the National Defense Authorization Act for Fiscal Year 2021 (NDAA), that requires the Secretary of the Treasury (Secretary) to issue and promulgate rules for financial institutions to carry out the government-wide anti-money laundering and countering the financing of terrorism priorities (AML/CFT Priorities). The proposed rule: (i) incorporates a risk assessment requirement for financial institutions; (ii) requires financial institutions to incorporate AML/CFT Priorities into risk-based programs; and (iii) provides for certain technical changes. Once finalized, this proposed rule will affect all financial institutions subject to regulations under the Bank Secrecy Act and have AML/CFT program obligations.

Timetable:

Action	Date	FR Cite
NPRM	03/00/23	
NPRM Comment Period	05/00/23	
End		

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183

Phone: 800 767-2825

Email: frc@fincen.gov

RIN: 1506-AB52

400. REAL ESTATE TRANSACTION REPORTS AND RECORDS [1506-AB54]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Notice of Proposed Rulemaking (NPRM) to address money laundering threats in the U.S. real estate sector.

Timetable:

Action	Date	FR Cite
ANPRM	12/08/21	86 FR 69589
ANPRM Comment Period End	02/07/22	
NPRM	04/00/23	
NPRM Comment Period End	06/00/23	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183

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Email: frc@fincen.gov

RIN: 1506-AB54

401. • BENEFICIAL OWNERSHIP INFORMATION ACCESS AND SAFEGUARDS, AND USE OF FINCEN IDENTIFIERS FOR ENTITIES [1506-AB59]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Notice of Proposed Rulemaking (NPRM) entitled Beneficial Ownership Information Access and Safeguards, and Use of FinCEN Identifiers for Entities. The proposed regulations will establish protocols to protect the security and confidentiality of the beneficial ownership information (BOI) that will be reported to FinCEN pursuant to Section 6403 of the Corporate Transparency Act (CTA), and will establish the framework for access by authorized recipients to the BOI reported. The proposed regulations will also specify when and how reporting companies can use FinCEN identifiers to report the BOI of entities. The CTA was enacted into law as part of the National Defense Authorization Act for Fiscal Year 2021 (NDAA). This proposed rule is the second of three rulemakings FinCEN is required to issue under the CTA. With regard to the first required rulemaking, FinCEN issued a final rule entitled "Beneficial Ownership Information Reporting Requirements" (BOI reporting rule).

The third required rulemaking will revise the customer due diligence (CDD) requirements for financial institutions. FinCEN previously issued an Advance Notice of Proposed Rulemaking (ANPRM) entitled Beneficial Ownership Information Reporting Requirements on April 5, 2021, that solicited comments on a wide range of questions that concerned all three rulemakings. FinCEN also previously issued a Notice of Proposed Rulemaking with the same title on December 8, 2021 (BOI Reporting NPRM) that addressed only the first of the three rulemakings, but the comments FinCEN received related to all three subjects. This proposed rule reflects FinCEN's consideration of public comments that have been received in response to the ANPRM and BOI Reporting NPRM. The proposed rule will also re-issue certain provisions of the BOI Reporting NPRM related to the use of FinCEN identifiers.

Timetable:

Action	Date	FR Cite
NPRM	12/00/22	
NPRM Comment Period	02/00/23	
End		

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183

Phone: 800 767-2825

Email: frc@fincen.gov

RIN: 1506-AB59

402. • REVISIONS TO CUSTOMER DUE DILIGENCE REQUIREMENTS FOR FINANCIAL INSTITUTIONS [1506-AB60]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336;

Abstract: FinCEN intends to issue an NPRM entitled Revisions to Customer Due Diligence Requirements for Financial Institutions, relating to Section 6403(d) of the Corporate Transparency Act (CTA). The CTA was enacted into law as part of the National Defense Authorization Act for Fiscal Year 2021 (NDAA). Section 6403(d) of the CTA requires FinCEN to revise its customer due diligence (CDD) requirements for financial institutions to account for the changes created by the two other rulemakings FinCEN is required to issue pursuant to the CTA. With regard to the first required rulemaking, FinCEN issued a final rule entitled "Beneficial Ownership Information Reporting Requirements" (BOI reporting rule). The second required rulemaking relates to access by authorized recipients to beneficial ownership information (BOI) that will be reported to FinCEN and the use of FinCEN identifiers. FinCEN previously issued an ANPRM entitled Beneficial Ownership Information Reporting Requirements on April 5, 2021, that solicited comments on a wide range of questions that concerned all three rulemakings. FinCEN also previously issued a Notice of Proposed Rulemaking with the same title on December 8, 2021 (BOI Reporting NPRM) that addressed only the first of the three rulemakings, but the comments FinCEN received related to all three subjects. The proposed rule reflects FinCEN's consideration of public comments that have been received in response to the ANPRM and BOI Reporting NPRM. The CTA requires that the revisions to the CDD requirements be finalized within one year after the effective date of the BOI reporting rule.

Timetable:

Action	Date	FR Cite
NPRM	11/00/23	
NPRM Comment Period End	01/00/24	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183

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Email: frc@fincen.gov

RIN: 1506-AB60

Department of the Treasury (TREAS)	Final Rule Stage
Financial Crimes Enforcement Network (FINCEN)	

**403. SECTION 6212. PILOT PROGRAM ON SHARING OF INFORMATION RELATED TO
SUSPICIOUS ACTIVITY REPORTS WITHIN A FINANCIAL GROUP [1506-AB51]**

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Final Rule in order to implement Section 6212 of the Anti-Money Laundering Act of 2020 (the AML Act). This section amends the Bank Secrecy Act (31 U.S.C. 5318(g)) to establish a pilot program that permits financial institutions to share suspicious activity report (SAR) information with their foreign branches, subsidiaries, and affiliates for the purpose of combating illicit finance risks. The section further requires the Secretary of the Treasury to issue rules to implement the amendment within one year of enactment of the AML Act.

Timetable:

Action	Date	FR Cite
NPRM	01/25/22	87 FR 3719
NPRM Comment Period End	03/28/22	
Final Rule	08/00/23	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183

Phone: 800 767-2825

Email: frc@fincen.gov

RIN: 1506-AB51

Department of the Treasury (TREAS)	Long-Term Actions
Financial Crimes Enforcement Network (FINCEN)	

404. AMENDMENTS TO THE DEFINITION OF BROKER OR DEALER IN SECURITIES (CROWD FUNDING) [1506-AB36]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5332

Abstract: FinCEN is finalizing amendments to the regulatory definitions of "broker or dealer in securities" under the regulations implementing the Bank Secrecy Act. The changes are intended to expand the current scope of the definitions to include funding portals. In addition, these amendments would require funding portals to implement policies and procedures reasonably designed to achieve compliance with all of the Bank Secrecy Act requirements that are currently applicable to brokers or dealers in securities. The rule to require these organizations to comply with the Bank Secrecy Act regulations is intended to help prevent money laundering, terrorist financing, and other financial crimes.

NOTE: This is not a new requirement; it replaces RINs 1506-AB24 and 1506-AB29.

Timetable:

Action	Date	FR Cite
NPRM	04/04/16	81 FR 19086
NPRM Comment Period End	06/03/16	
Final Action	To Be	Determined

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section

Phone: 800 767-2825

Email: frc@fincen.gov

RIN: 1506-AB36

405. CLARIFICATION OF THE REQUIREMENT TO COLLECT, RETAIN, AND TRANSMIT INFORMATION ON TRANSACTIONS INVOLVING CONVERTIBLE VIRTUAL CURRENCIES AND DIGITAL ASSETS WITH LEGAL TENDER STATUS [1506-AB41]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: The Board of Governors of the Federal Reserve System and FinCEN (collectively, the "Agencies") intend to issue a revised proposal to clarify the meaning of "money" as used in the rules implementing the Bank Secrecy Act requiring financial institutions to collect, retain, and transmit information on certain funds transfers and transmittals of funds. The Agencies intend that the revised proposal will ensure that the rules apply to domestic and cross-border transactions involving convertible virtual currency, which is a medium of exchange (such as cryptocurrency) that either has an equivalent value as currency, or acts as a substitute for currency, but lacks legal tender status. The Agencies further intend that the revised proposal will clarify that these rules apply to domestic and cross-border transactions involving digital assets that have legal tender status.

Timetable:

Action	Date	FR Cite
NPRM	10/27/20	85 FR 68005
NPRM Comment Period End	11/27/20	
Second NPRM	02/00/24	
Second NPRM Comment Period End	04/00/24	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section

Phone: 800 767-2825

Email: frc@fincen.gov

RIN: 1506-AB41

406. REQUIREMENTS FOR CERTAIN TRANSACTIONS INVOLVING CONVERTIBLE VIRTUAL CURRENCY OR DIGITAL ASSETS [1506-AB47]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN is amending the regulations implementing the Bank Secrecy Act (BSA) to require banks and money service businesses (MSBs) to submit reports, keep records, and verify the identity of

customers in relation to transactions involving convertible virtual currency (CVC) or digital assets with legal tender status ("legal tender digital assets" or "LTDA") held in unhosted wallets, or held in wallets hosted in a jurisdiction identified by FinCEN.

Timetable:

Action	Date	FR Cite
NPRM	12/23/20	85 FR 83840
NPRM Comment Period End	01/04/21	
Final Action	02/00/24	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section

Phone: 800 767-2825

Email: frc@fincen.gov

RIN: 1506-AB47

407. SECTION 6110. BANK SECRECY ACT APPLICATION TO DEALERS IN ANTIQUITIES AND ASSESSMENT OF BANK SECRECY ACT APPLICATION TO DEALERS IN ARTS [1506-AB50]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: FinCEN intends to issue a Notice of Proposed Rulemaking to implement Section 6110 of the Anti-Money Laundering Act of 2020 (the AML Act). This section amends the Bank Secrecy Act (31 U.S.C. 5312(a)(2)) to include as a financial institution a person engaged in the trade of antiquities, including an advisor, consultant, or any other person who engages as a business in the solicitation or the sale of antiquities, subject to regulations prescribed by the Secretary of the Treasury. The section further requires the Secretary of the Treasury to issue proposed rules to implement the amendment within 360 days of enactment of the AML Act.

Timetable:

Action	Date	FR Cite
ANPRM	09/24/21	86 FR 53021

ANPRM Comment Period	10/25/21	
End		
NPRM	To Be	Determined

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section

Phone: 800 767-2825

Email: frc@fincen.gov

RIN: 1506-AB50

Department of the Treasury (TREAS)	Completed Actions
Financial Crimes Enforcement Network (FINCEN)	

408. BENEFICIAL OWNERSHIP INFORMATION REPORTING REQUIREMENTS [1506-AB49]

Legal Authority: 12 U.S.C. 1829b; 12 U.S.C. 1951 to 1960; 31 U.S.C. 5311 to 5314; 31 U.S.C. 5316 to 5336

Abstract: On September 30, 2022, FinCEN issued a final rule entitled "Beneficial Ownership Information Reporting Requirements" (BOI reporting rule), requiring certain entities to file with FinCEN reports that identify two categories of individuals: the beneficial owners of the entity, and individuals who have filed an application with specified governmental authorities to create the entity or register it to do business. These regulations implement Section 6403 of the Corporate Transparency Act (CTA), enacted into law as part of the National Defense Authorization Act for Fiscal Year 2021 (NDAA), and describe who must file a report, what information must be provided, and when a report is due. This final rule is the first of three rulemakings FinCEN is required to issue pursuant to the CTA. The other two required rulemakings which are discussed elsewhere in this regulatory plan are: (i) a regulation focused on establishing protocols to protect the security and confidentiality of beneficial ownership information (BOI) that will be reported to FinCEN, establishing the terms of access by authorized recipients to the BOI reported, and the use of FinCEN identifiers in making BOI reports; and (ii) revisions to FinCEN's customer due diligence (CDD) requirements for financial institutions. The final BOI reporting rule is effective January 1, 2024.

Completed:

Reason	Date	FR Cite
Final Action	09/30/22	87 FR 59498
Final Action Effective	01/01/24	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: FinCEN Regulatory Support Section

Phone: 800 767-2825

Email: frc@fincen.gov

RIN: 1506-AB49

BILLING CODE 4810-02-P

Department of the Treasury (TREAS)	Final Rule Stage
Customs Revenue Function (CUSTOMS)	

409. ENFORCEMENT OF COPYRIGHTS AND THE DIGITAL MILLENNIUM COPYRIGHT ACT [1515-AE26]

Legal Authority: Title III of the Trade Facilitation and Trade Enforcement Act of 2015 (Pub. L. 114-125); 19 U.S.C. 1595a(c)(2)(G); 19 U.S.C. 1624

Abstract: This rule amends the U.S. Customs and Border Protection (CBP) regulations pertaining to importations of merchandise that violate or are suspected of violating the copyright laws in accordance with title III of the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA) and certain provisions of the Digital Millennium Copyright Act (DMCA).

Timetable:

Action	Date	FR Cite
NPRM	10/16/19	84 FR 55251
NPRM Comment Period End	12/16/19	
Final Rule	07/00/23	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: Alaina Van Horn, Chief, Intellectual Property Enforcement Branch, Department of the Treasury, Customs Revenue Function, 1331 Pennsylvania Avenue NW, Washington, DC 20229

Phone: 202 325-0083

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RIN: 1515-AE26

BILLING CODE 9111-14-P

Department of the Treasury (TREAS)	Final Rule Stage
Internal Revenue Service (IRS)	

410. GUIDANCE ON THE ELIMINATION OF INTERBANK OFFERED RATES [1545-BO91]

Legal Authority: 26 U.S.C. 882c and 7805; 26 U.S.C. 7805

Abstract: The final regulations will provide guidance on the tax consequences of the phased elimination of interbank offered rates (IBORs) that is underway in the United States and many foreign countries.

Taxpayers have requested guidance that addresses the transition from IBOR to other reference rates and the determination of the interest expense deduction of a foreign corporation.

Timetable:

Action	Date	FR Cite
NPRM	10/09/19	84 FR 54068
NPRM Comment Period End	11/25/19	
Final Action (TD 9961)	01/04/22	87 FR 166
Final Action Effective	03/07/22	
Final Action	04/00/23	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: Caleb Trimm, Attorney, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Room 4579, Washington, DC 20224

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RIN: 1545-BO91

411. MEPS AND THE UNIFIED PLAN RULE [1545-BO97]

Legal Authority: 26 U.S.C. 7805; 26 U.S.C. 413

Abstract: These proposed regulations provide guidance relating to the tax qualification of multiple employer plans (MEPs) described in section 413(e) of the Internal Revenue Code (Code). The proposed regulations would provide an exception, if certain requirements are met, to the application of the "unified plan rule" for section 413(e) MEPs in the event of a failure by one or more participating employers to take actions required of them to satisfy the requirements of section 401(a) or 408 of the Code. The regulations affect participants in MEPs, MEP sponsors and administrators, and employers maintaining MEPs.

Timetable:

Action	Date	FR Cite
NPRM	07/03/19	84 FR 31777
NPRM Comment Period End	10/01/19	
Second NPRM	03/28/22	87 FR 17225
Second NPRM Comment Period End	05/27/22	
Final Action	05/00/23	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: Jamie Dvoretzky, Attorney, Department of the Treasury, Internal Revenue Service,
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RIN: 1545-BO97

412. INFORMATION REPORTING OF HEALTH INSURANCE COVERAGE AND OTHER ISSUES UNDER SECTIONS 6055 AND 6056 [1545-BQ11]

Legal Authority: 26 U.S.C. 7805; 26 U.S.C. 5000A; 26 U.S.C. 6056

Abstract: These regulations revise notice and filing requirements under sections 6055 and 6056 of the Internal Revenue Code. The regulations are needed to provide health coverage reporters an extension of time in which to furnish certain statements and an alternative manner of allowing certain health coverage

reporters to provide information to covered individuals. These regulations also provide that the term "minimum essential coverage", as that term is defined in health insurance-related tax laws, does not include Medicaid coverage limited to COVID-19 testing and diagnostic services provided pursuant to the Families First Coronavirus Response Act.

Timetable:

Action	Date	FR Cite
NPRM	12/06/21	86 FR 68939
NPRM Comment Period End	02/04/22	
Final Action	12/00/22	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: Gerald Semasek, Attorney, Department of the Treasury, Internal Revenue Service,
1111 Constitution Avenue NW, Washington, DC 20024

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Email: gerald.semasek@irs.counsel.treas.gov

RIN: 1545-BQ11

Department of the Treasury (TREAS)	Completed Actions
Internal Revenue Service (IRS)	

413. SECTION 42 LOW-INCOME HOUSING CREDIT AVERAGE INCOME TEST REGULATIONS

[1545-BO92]

Legal Authority: 26 U.S.C. 7805; 26 U.S.C. 42

Abstract: The Consolidated Appropriations Act of 2018 added a new applicable minimum set-aside test under section 42(g) of the Internal Revenue Code known as the average income test. This proposed regulation will implement requirements related to the average income test.

Completed:

Reason	Date	FR Cite
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Final Action	10/12/22	87 FR 61489
Final Action Effective	10/12/22	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: Dillon J. Taylor

Phone: 202 317-3734

Email: dillon.j.taylor@irscounsel.treas.gov

RIN: 1545-BO92

414. REQUIREMENTS RELATED TO SURPRISE BILLING, PART 1 [1545-BQ01]

Legal Authority: 26 U.S.C. 7805; Pub. L. 116-260, Division BB, Title I and Title II

Abstract: The regulations implement the protections against surprise medical bills under the No Surprises Act, including requirements on group health plans, issuers offering group or individual health insurance coverage, providers, facilities, and providers of air ambulance services.

Completed:

Reason	Date	FR Cite
TD 9965 Final Rules.	08/26/22	87 FR 52618
Final Action Effective	10/25/22	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: Shira McKinlay

Phone: 202 317-5500

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RIN: 1545-BQ01

415. REQUIREMENTS RELATED TO SURPRISE BILLING, PART 2 [1545-BQ02]

Legal Authority: 26 U.S.C. 7805; Pub. L. 116-260, Division BB, Title I and Title II

Abstract: The regulations would implement additional protections against surprise medical bills under the No Surprises Act, including provisions related to the independent dispute resolution process.

Completed:

Reason	Date	FR Cite
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TD 9965 Final Rules	08/26/22	87 FR 52618
Final Action Effective	10/25/22	

Regulatory Flexibility Analysis Required: Yes

Agency Contact: Shira McKinlay

Phone: 202 317-5500

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RIN: 1545-BQ02

416. REQUIREMENTS RELATED TO SURPRISE BILLING, PART 1 (TEMPORARY REGULATION)

[1545-BQ04]

Legal Authority: 26 U.S.C. 7805; Pub. L. 116-260, Division BB, Title I and Title II

Abstract: This temporary regulation implements the protections against surprise medical bills under the No Surprises Act.

Completed:

Reason	Date	FR Cite
Final Rule and Removal of Temporary Regulations: TD 9951	08/26/22	87 FR 52618

Regulatory Flexibility Analysis Required: Yes

Agency Contact: Kari L. DiCecco

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RIN: 1545-BQ04

417. REQUIREMENTS RELATED TO SURPRISE BILLING, PART 2 (TEMPORARY REGULATION)

[1545-BQ05]

Legal Authority: 26 U.S.C. 7805; Pub. L. 116-260, Division BB, Title I and Title II

Abstract: This temporary regulation would implement additional protections against surprise medical bills under the No Surprises Act and certain provisions related to Title II of Division BB of the Consolidated Appropriations Act.

Completed:

Reason	Date	FR Cite
Final Rule and Removal of Temporary Regulations: TD 9955	08/26/22	87 FR 52618
Final Rule Effective	10/25/22	

Regulatory Flexibility Analysis Required: Yes**Agency Contact:** Kari L. DiCecco

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RIN: 1545-BQ05**BILLING CODE 4810-01-P**

[FR Doc. 2023-02032 Filed: 2/21/2023 8:45 am; Publication Date: 2/22/2023]